

*United States District Court
Northern District of New York
Civil Judgment*

*U.S. Department of Justice,
Tax Division,*

Appellant,

v.

1:06cv763 (FJS)

Paul S. Hudson,

Appellee

[X] Decision by Court. This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.


IT IS ORDERED AND ADJUDGED, that the Bankruptcy Court's Memorandum-Decision and Order dated May 16, 2006, Affirmed to the extent that it precludes the Government from seeking interest beyond the amount specified in the corporate case's Stipulation of Settlement, and it is further,

IT IS ORDERED AND ADJUDGED, that Bankruptcy Court's Memorandum-Decision and Order, dated May 16, 2006, is reversed to the extent that it awards Mr. Hudson attorney's fees.

All pursuant to an Order by Frederick J. Scullin, Senior United States District Court Judge, dated August 23, 2007.

Dated: August 24, 2007

Lawrence K. Baerman, Clerk


Clerk of Court



Marie N. Marra, Deputy Clerk